

**PLEASE NOTE THAT THE “SALES CHASING” DRAFT DEFINITION (AS APPROVED BY VOTE ON 3/28/14) HAS BEEN INSERTED AS Asb 301.42**

***Bold and italic = New adopted Rev 600 rule definition***

***Bold and italic with underline = New Proposed Rev 300 definition***

## CHAPTER Asb 300 CERTIFICATION OF ASSESSORS

### PART Asb 301 DEFINITIONS

*Asb 301.01 “Appraisal” means the act or process of developing a market value estimate of property which will be used as the basis for valuation, fulfilling a municipality’s statutory duties relative to property tax administration including, but not limited to those pursuant to RSA 75:1.*

*Asb 301.02 “Appraisal work” means the act or process of developing and making a market value estimate of property, or an adjustment to an assessment, which shall be used as the basis for the valuation of a municipality in accordance with statutory requirements including, but not limited to those pursuant to RSA 75:1.*

*Asb 301.03 “Appraiser” means any person, firm, company, or corporation who makes an appraisal, an assessment, or provides appraisal work and meets one of the following conditions:*

*(a) Is certified by the DRA in accordance with ~~Asb 300~~ RSA 21-J:14-f; or*

*(b) Is statutorily given the authority to appraise property pursuant to RSA 75:1, RSA 81:1, RSA 41:2-g, or RSA 48:13.*

~~Asb 301.04~~ “Approved continuing education” means:

(a) Completing all requirements of a course or workshop with designated credit hours pertaining to appraisal of real estate for tax purposes offered or approved by, but not limited to:

- (1) International association of assessing officers;
- (2) American society of appraisers;
- (3) American society of farm managers and rural appraisers;
- (4) Appraisal institute;
- (5) International right of way association;
- (6) National association of independent fee appraisers;
- (7) Lincoln institute;
- (8) New Hampshire association of assessing officials;
- (9) New Hampshire real estate appraisal board; or

(10) The DRA; or

(b) Teaching a course or workshop as specified in (a) above.

***Asb 301.05 “Assessing services” means the making of appraisals, reappraisals, assessments, or providing other services on behalf of municipal assessing officials for the statutory administration of property valuation and assessment including, but not limited to those pursuant to RSA 75:1.***

***Asb 301.06 “Assessment” means an estimate of the quality, amount, size, features, or worth of real estate which is used as a basis for a municipalities’ valuation in accordance with statutory requirements including, but not limited to those pursuant to RSA 75:1.***

***Asb 301.07 “Assessor” THIS SECTION UNDER CONSTRUCTION: means any person, who is not a municipal assessing official, that makes an appraisal, provides appraisal work, or provides assessing services to a municipality.***

***(a) Is an appraiser as defined in Asb 301.03; and***

***(b) Provides a municipality appraisals, appraisal work, and assessing services.***

***Asb 301.028 “Bad faith” means dishonesty of belief or purpose, evasion of the spirit of the bargain, lack of diligence, willful rendering of an imperfect performance, abuse of a power to specify terms and interference with, or failure to cooperate in, the other party’s performance.***

***Asb 301.039 “Certification” means the process of applying for and meeting the experience and education requirements for the level of approval sought pursuant to RSA 21-J:14-f.***

***Asb 301.0410 “Commissioner” means the commissioner of the department of revenue administration or the commissioner’s designee.***

***Asb 301.0511 “Commissioner’s review and determination” means the DRA’s process once the commissioner receives a written request to investigate a charge of misconduct against a DRA-certified person.***

***Asb 301.0612 “Company” means the person, contractor, firm, or corporation with which the municipality is contracting has proposed or executed a contract or agreement for assessing services.***

***Asb 301.0713 “Complainant” means a person who has filed a written charge of misconduct.***

***Asb 301.14 “Contract” means any agreement between the municipality and the contractor for making appraisals, reappraisals, assessments, or for appraisal work on behalf of a municipality within the State of New Hampshire.***

***Asb 301.15 “Contractor” means the person, firm, company, or corporation with which the municipality has executed a contract or agreement for assessing services.***

***Asb 301.16 “Cyclical inspection” means the process of a systematic measure and listing of all properties within a municipality over a specified period of time. The term includes “data collection” and “data verification.”***

***Asb 301.17 “Cyclical revaluation” means the process of combining a full statistical revaluation***

*of the entire municipality with a cyclical inspection process.*

**Asb 301.18 “Data collection” means the inspection, measuring, or listing of property within a municipality. The term includes data verification.**

**Asb 301.0819 “Deceit-fraud” means an intentional act to make a false impression of, or concealment of, a material fact when attempting to procure certification at any level.**

**Asb 301.0920 “Decertification” means the action taken, pursuant to RSA 21-J:14-g, I, by the commissioner to remove a person’s DRA certification.**

**Asb 301.4021 “Department (DRA)” means the New Hampshire department of revenue administration, Governor Hugh J. Gallen Office Park South, 109 Pleasant Street, Concord NH.**

**Asb 301.22 “Executed” means to transact, agree to, carry into effect, sign or act upon a contract or agreement to perform assessing services for a municipality. The term includes “executing”.**

**Asb 301.23 “Full revaluation” means the revaluation of all taxable and nontaxable properties in a municipality, with a complete measure and listing of all taxable and nontaxable properties to occur at the same time of the establishment of the new base year, to arrive at full and true value as of April 1. The term includes “full reappraisal” and “full reassessment.”**

**Asb 301.24 “Full statistical revaluation” means the process of a revaluation of all taxable and nontaxable properties in a municipality, using existing property data, to arrive at full and true value as of April 1. The term includes “statistical update” and “statistical reassessment.”**

**Asb 301.4425 “Improvement” means anything done to a property *any physical change to either land or to buildings* that *may* affects the value.**

**Asb 301.26 “In-house assessor” means an appraiser that has been hired to perform appraisal work as an employee of the municipality.**

**Asb 301.12 “Invalidate” means the procedure of verifying that the terms of a property sale and the data reflected for the property sold are not accurate.**

**Asb 301.4327 “Listing” means recording a description of the interior and, exterior, ~~or~~ *and* attributes of any improvements *or the recording of the description of land features and attributes. The term includes “list”.***

**Asb 301.28 “Market analysis” means the study and processes utilized to determine the response of buyers and sellers of real estate, in a geographic area, to various data elements through the analysis of cost data, income data, and sale transactions in the performance of mass appraisal.**

**Asb 301.29 “Mass appraisal” means the utilization of standard commonly recognized techniques to value a group of properties as of a given date, using standard appraisal methods, employing common data and providing for statistical testing.**

**Asb 301.44 30 “Measure” means ~~a~~ *the* physical inspection, *verification*, recording and *or* sketching of the exterior dimensions *and attributes* of any improvements *made to a property*.**

**Asb 301.4531 “Misconduct” means:**

- (a) A dereliction of duty;
- (b) An affirmative act of misrepresentation or concealment of a material fact;
- (c) Violation of assigned duties by malfeasance, misfeasance or nonfeasance; or
- (d) An act or failure to act when there is a duty to do so in reckless disregard of another's rights, committed voluntarily and intentionally.

***Asb 301.32 “Municipal assessing officials” means those charged by law with the duty of assessing taxes and being the:***

- (a) Governing body of a municipality;***
- (b) Board of assessors or selectmen of a municipality; or***
- (c) County commissioners of an unincorporated place.***

***Asb 301.33 “Municipality” means a city, town, or unincorporated place.***

***Asb 301.4634 “On-line course” means those courses offered by qualified entities by way of the internet in a non-classroom setting.***

***Asb 301.35 “Partial update” means the process of analyzing market sales throughout the entire municipality to identify and implement needed value changes to the affected areas, or classes of property, to bring those properties to the municipality’s general level of assessment utilizing the existing base tax year and providing an addendum to the existing USPAP compliant report. The term includes “partial revaluation.”***

***Asb 301.4736 “Qualified entities” means instructional providers approved by the DRA.***

***Asb 301.4837 “Recertification” means written notification to the DRA that the applicant wishes to remain certified at their approved level, or recertified to another level, by providing any necessary documentation as required by the Asb 300 rules.***

***Asb 301.4938 “Respondent” means a DRA-certified person against whom a charge of misconduct has been filed.***

***Asb 301.2039 “Requirements of a course” to obtain certification by the DRA means successful completion of a classroom course, which is determined by the DRA to meet the educational criteria, offered by qualified entities, to obtain certification by the DRA.***

***Asb 301.2140 “Revaluation, which includes the term “mass appraisal,” means the process ~~act~~ of re-estimating the worth of real estate of the entire municipality using standard appraisal methods, calibration of the CAMA tables and models, establishment of a new base year with a USPAP compliant report, and ~~allowing~~ providing for assessment of statistical testing whether it is by either:***

- (a) A ~~Full~~ revaluation; or with a complete measure, listing and valuation of all taxable and nontaxable properties in a municipality with or without use of, or access to, existing or prior appraisal data;***

~~(b) Cyclical by performing a full *statistical* revaluation utilizing a systematic measure and listing of all properties over 3, 4, or 5 years and full statistical updates, analyses and ratio studies, as prescribed by the DRA, performed in the year that new market values are applied;~~

~~(c) Partial with a specified portion of a municipality or any individual properties using either a full data collection effort completed with or without use of, or access to, existing or prior appraisal data or less than a complete data collection effort; or~~

~~(d) A statistical update analyzing market sales throughout the entire municipality to identify and implement needed value changes to the affected areas or classes of property at the municipality's general level of assessment.~~

*The term includes “reappraisal,” “reassessment,” and “value anew.”*

**Asb 301.41 “Revaluation experience” means the number of years of work experience in the mass appraisal process as required by Asb 303 where applicable.**

**Asb 301.42 “Sales Chasing” means the practice of knowingly changing an individual property assessment to or near to the recent selling price of that property thereby manipulating equalization ratio study results.**

***Asb 301.43 “Sale validation” means the process of verifying a real estate sale transaction to determine whether the sale was a valid or an invalid indicator of the market value of the sold property. The term includes “sale verification” and “sale qualification.”***

Asb 301.2244 “Sanction” means a level of disciplinary action determined by the commissioner to ensure the integrity of the DRA certification process by requiring a time period ranging from one month to 6 months in which the sanctioned person, at his or her own expense, is supervised by:

- (a) A DRA-certified property assessor; or
- (b) A DRA-certified property assessor supervisor.

***Asb 301.45 “Statistical testing” means the use or application of numerical statistics to understand the results of a reappraisal or the need for a reappraisal.***

Asb 301.2346 “Suspension” means a level of disciplinary action determined by the commissioner to ensure the integrity of the DRA certification process by requiring a loss of certification for a time period up to 5 years pursuant to RSA 21-J:14-f.

Asb 301.2447 “Unethical” means not in conformity with the ethics and standards of professional conduct pursuant to **Asb 309 to be adopted by the ASB Board.**

***Asb 301.48 “Uniform standards of professional appraisal practice (USPAP)” means the generally accepted and recognized standards of appraisal practice printed by The Appraisal Foundation as authorized by Congress as the source of appraisal standards and appraiser qualifications.***

***Asb 301.49 “USPAP compliant report” means an appraisal report based upon the standards established by the ASB pursuant to RSA 21-J:14-b, I, (c.)***

~~Asb 301.25 “Validate” means the procedure of verifying that the terms of a property sale and the~~

~~data reflected for the property sold are accurate.~~

*Asb 301.50 “Years of experience” means that one year of work experience is equivalent to 2,000 hours.*